

DIESEL AND ALTERNATIVE FUELS TAX

The Special Fuels Tax Act was repealed by the ninety-third Legislature with the passage of LB 1160 and was replaced with the Diesel Fuel Tax Act and the Alternative Fuel Tax Act. This legislation became effective on July 1, 1994.

Diesel fuel includes all combustible liquids suitable for use in diesel-powered motor vehicles. It does not include kerosene. Undyed diesel fuel is subject to tax when it is imported into the state. This does not apply to dyed diesel fuel which is not subject to tax. A taxable import occurs when:

(1) the fuel is withdrawn from a Nebraska pipeline terminal facility; or (2) the fuel is imported into Nebraska via truck or rail. Diesel fuel stored at a Nebraska pipeline terminal facility is not subject to the tax.

Alternative fuel is defined as propane, compressed natural gas, liquefied petroleum gas, liquefied natural gas, electricity, and any other source of energy used to power a motor vehicle, except motor vehicle fuels and diesel fuel.

Table 18

DIESEL FUEL NET TAXABLE GALLONS AND NET TAX DUE

Month	1998 Taxable Gallons	1997 Taxable Gallons	Percent Increase or (Decrease)	1998 Tax Due	1997 Tax Due	Percent Increase or (Decrease)
January	23,647,189	22,322,791	5.93%	\$5,791,545	\$8,632,324	-32.91%
February	21,355,343	19,471,387	9.68	5,234,123	5,000,410	4.67
March	24,600,290	23,270,117	5.72	6,019,992	5,973,519	0.78
April	26,678,705	23,207,534	14.96	6,094,431	5,794,420	5.18
May	26,254,173	24,738,446	6.13	5,929,922	6,122,532	-3.15
June	26,791,040	23,543,978	13.79	6,177,504	5,834,234	5.88
July	27,295,384	24,294,208	12.35	6,081,838	6,019,923	1.03
August	27,770,142	23,870,204	16.34	6,676,335	5,884,293	13.46
September ...	28,317,344	24,943,394	13.53	6,611,693	6,149,300	7.52
October	30,990,617	28,260,671	9.66	7,191,758	6,892,414	4.34
November	26,211,421	24,694,433	6.14	6,127,255	6,046,542	1.33
December	26,812,645	23,490,325	14.14	6,277,551	5,754,554	9.09
Total	316,724,293	286,107,488	10.70%	\$74,213,947	\$74,104,465	0.15%

AIRCRAFT FUELS TAX

Aircraft fuels tax is imposed upon the importing, producing, refining, manufacturing, compounding, or blending of aircraft fuels in Nebraska for use, distribution, sale or delivery in this state. Aircraft fuels include aircraft gasoline, jet fuel, or any other fuel used exclusively for propelling aircraft.

The tax rate for aviation gasoline is five cents per gallon and the tax rate for aviation jet fuel is three cents per gallon. Revenue from the aircraft fuels tax is credited to the Department of Aeronautics Cash Fund.

Table 19

AIRCRAFT FUELS NET TAXABLE GALLONS AND NET TAX DUE

Month	1998 Taxable Gallons	1997 Taxable Gallons	Percent Increase or (Decrease)	1998 Tax Due	1997 Tax Due	Percent Increase or (Decrease)
January	4,263,371	4,615,756	-7.63%	\$130,207	\$139,941	-6.96%
February	4,060,558	4,115,664	-1.34	125,087	122,910	1.77
March	4,183,919	4,575,287	-8.55	129,517	138,768	-6.67
April	4,266,032	4,016,886	6.20	128,386	121,336	5.81
May	4,530,236	4,220,830	7.33	137,641	128,805	6.86
June	4,922,036	4,786,434	2.83	147,562	148,047	-0.33
July	5,060,371	5,090,343	-0.59	152,124	156,427	-2.75
August	4,960,822	5,081,969	-2.38	152,704	160,561	-4.89
September ...	4,632,840	4,594,486	0.83	139,346	136,115	2.37
October	4,521,971	4,378,387	3.28	134,823	131,803	2.29
November	4,356,473	4,030,571	8.09	130,147	120,367	8.13
December	4,737,740	4,891,917	-3.15	141,578	145,898	-2.96
Total	54,496,369	54,398,530	0.18%	\$1,649,122	\$1,650,978	-0.11%